IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.115 OF 2004

The Commissioner of Income-tax,
City-4, Mumbai .. Appellant.
V/s.
M/s.S. Kumar Research & Develop-
ment Pvt. Limited .. Respondent.

Mr.R.V. Desai, senior counsel with Ms.S.V. Bharucha i/b. K.B. Rao for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 20TH DECEMBER, 2004.

P.C. :

Heard Mr.R.V. Desai, the learned senior counsel for the revenue.

2. The Tribunal has relied upon its earlier order passed in assessee's own case for the Assessment Years 1986-87, 1987-88 and 1989-90. The learned senior counsel could not show that the said orders had not attained finality or challenge to the said orders is pending before this court.

3. We are thus satisfied that the impugned order does not give rise to any substantial question of law. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)